

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Twp <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Unit Name		County
Fiscal Year End	Opinion Date		Date Audit Report Submitted to State	

We affirm that:

We are certified public accountants licensed to practice in Michigan.

We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).


YES
NO

Check each applicable box below. (See instructions for further detail.)

1. ☐ ☐ All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. ☐ ☐ There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. ☐ ☐ The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. ☐ ☐ The local unit has adopted a budget for all required funds.
5. ☐ ☐ A public hearing on the budget was held in accordance with State statute.
6. ☐ ☐ The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. ☐ ☐ The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. ☐ ☐ The local unit only holds deposits/investments that comply with statutory requirements.
9. ☐ ☐ The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. ☐ ☐ There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. ☐ ☐ The local unit is free of repeated comments from previous years.
12. ☐ ☐ The audit opinion is UNQUALIFIED.
13. ☐ ☐ The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. ☐ ☐ The board or council approves all invoices prior to payment as required by charter or statute.
15. ☐ ☐ To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)		
Financial Statements	<input type="checkbox"/>			
The letter of Comments and Recommendations	<input type="checkbox"/>			
Other (Describe)	<input type="checkbox"/>			
Certified Public Accountant (Firm Name)		Telephone Number		
Street Address		City	State	Zip
Authorizing CPA Signature 	Printed Name		License Number	

**Romeo, Washington, Bruce
Parks and Recreation Commission**

**Financial Report with
Supplemental Information
March 31, 2006**

Romeo, Washington, Bruce Parks and Recreation Commission

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Independent Auditor's Report

To the Members of the Council
Romeo, Washington, Bruce
Parks and Recreation Committee

We have audited the accompanying basic financial statements of the Romeo, Washington, Bruce Parks and Recreation Commission as of March 31, 2006 and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Romeo, Washington, Bruce Parks and Recreation Commission's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Romeo, Washington, Bruce Parks and Recreation Commission as of March 31, 2006 and the changes in its financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, as identified in the table of contents, is not a required part of the basic financial statements but is supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

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A worldwide association of independent accounting firms

To the Members of the Council
Romeo, Washington, Bruce
Parks and Recreation Commission

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The required supplemental information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the Romeo, Washington, Bruce Parks and Recreation Commission. This information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

June 19, 2006

Romeo, Washington, Bruce Parks and Recreation Commission

Management's Discussion and Analysis

Our discussion and analysis of the Romeo, Washington, Bruce Parks and Recreation Commission's financial performance provides an overview of the Commission's financial activities for the fiscal year ended March 31, 2006. Please read it in conjunction with the Commission's financial statements.

To remain consistent with Governmental Accounting Standards Board Statement Number 34, the management's discussion and analysis report includes comparative data from the prior year within the financial sections below.

Romeo, Washington, Bruce Parks and Recreation Commission as a Whole

The following table shows, in condensed format, the net assets as of March 31, 2006 and 2005 and the statement of activities for the years ended March 31, 2006 and 2005 (amounts in thousands):

	2006	2005
Assets		
Current assets	\$ 1,057	\$ 1,061
Noncurrent assets	850	734
Total assets	1,907	1,795
Current Liabilities	98	118
Net Assets		
Invested in capital assets	850	734
Unrestricted	959	943
Total net assets	<u>\$ 1,809</u>	<u>\$ 1,677</u>
Revenue		
Property taxes	\$ 1,141	1,078
Program fees	701	698
Other	55	13
Total revenue	1,897	1,789
Expenses	1,765	1,580
Change in Net Assets	<u>\$ 132</u>	<u>\$ 209</u>

Romeo, Washington, Bruce Parks and Recreation Commission

Management's Discussion and Analysis (Continued)

The Commission's combined net assets increased by approximately 8 percent, due mainly to an increase in tax collection of approximately \$63,000 over the prior year, along with a slight increase in program fees and interest income.

Program revenues remained consistent while expenditures increased, causing an overall net decrease for programs. This was due to various reasons including the loss of our gymnastics program, the increase in senior staff, and the new \$25,000 school facility charge.

Non-program revenue increased because of additional Community Development Block Grant (CDBG) funds given to the Commission to furnish the Washington Senior Center addition. Interest revenue increased due to a higher balance in the sweep investment account, and the municipal contributions (tax collections) increased by approximately 6 percent, due to the steady increase in community population.

As discussed above, the main increase in revenue related to the increase in property tax revenue. Overall, expenses increased in comparison to the prior year due to an increase in program expenditures, general maintenance expenses, capital development projects, and the addition of the Commission's internal computer and registration system.

General Fund Budgetary Highlights

Over the course of the year, the Commission exceeded its budget, which resulted from incurring greater expenditures. This was due to unanticipated expenditures that became necessary during the year. Overall, the General Fund's fund balance was approximately \$994,000 on March 31, 2006.

Economic Factors and Next year's Budgets and Rates

The Commission's budget for next year will include the following changes. At the beginning of the current year, there was a planned reduction in full-time staff. However, due to legal matters, this change did not occur as planned, so additional part-time staff are working until the matter can be resolved. Additionally, Romeo Community Schools have asked the Commission to take over the community service enrichment programs, which will increase expenditures. Expenditures will also be incurred to fulfill a request of the Commission to move a skate park. The Commission is in the development phase of a project with CDBG for an addition of a fitness center to the present senior center in Romeo at a cost of \$200,000 in grant funds.

Romeo, Washington, Bruce Parks and Recreation Commission

Management's Discussion and Analysis (Continued)

In addition, we will face ever-increasing rates for liability insurance, vehicle insurance, and workmen's compensation insurance. The increasing cost of facility usage (Romeo Community Schools) will impact our program expenses. The demand for park, ball field, and soccer field improvements, in addition to the need for more space for both program and community use, continues the need for capital improvements. The Commission will work hard to maintain a budget that works for all concerned and will increase efforts to stay within the budget.

Contacting the Commission's Management

This financial report is intended to provide our citizens, customers, and investors with a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Commission's office.

Romeo, Washington, Bruce Parks and Recreation Commission

Governmental Fund Balance Sheet - Statement of Net Assets March 31, 2006

	Balance Sheet - Modified Accrual	Adjustments (Note 2)	Statement of Net Assets - Full Accrual
Assets			
Cash and cash equivalents (Note 3)	\$ 889,941	\$ -	\$ 889,941
Due from other governmental units	160,414	-	160,414
Prepaid expenses	6,483	-	6,483
Capital assets - Depreciated (Note 4)	-	849,739	849,739
Total assets	<u>\$ 1,056,838</u>	849,739	1,906,577
Liabilities and Fund Balance			
Liabilities			
Accounts payable	\$ 5,656	-	5,656
Accrued liabilities	27,013	-	27,013
Due to other governmental units	7,846	-	7,846
Deferred revenue	22,094	(6,448)	15,646
Compensated absences (Note 1)	-	41,819	41,819
Total liabilities	62,609	35,371	97,980
Fund Balance - Unreserved and undesignated	<u>994,229</u>	<u>(994,229)</u>	
Total liabilities and fund balance	<u>\$ 1,056,838</u>		
Net Assets			
Invested in capital assets		849,739	849,739
Unrestricted		958,858	958,858
Total net assets		<u>\$ -</u>	<u>\$ 1,808,597</u>

Romeo, Washington, Bruce Parks and Recreation Commission

Statement of Governmental Fund Revenue, Expenditures, and Changes in Fund Balance - Statement of Activities Year Ended March 31, 2006

	Revenues and Expenditures - Modified Accrual	Adjustments (Note 2)	Statement of Activities - Full Accrual
Revenue			
Property taxes	\$ 1,140,663	\$ -	\$ 1,140,663
Program fees	701,361	-	701,361
Federal sources	25,467	(2,932)	22,535
Interest	14,782	-	14,782
Other	17,712	-	17,712
Total revenue	1,899,985	(2,932)	1,897,053
Expenditures			
Administrative salaries	264,000	-	264,000
Administrative benefits	140,177	-	140,177
General and administrative	119,416	3,263	122,679
Community improvement and development	528,183	(189,715)	338,468
Program	792,392		792,392
Federal	33,466	-	33,466
Depreciation	-	74,247	74,247
Total expenditures	1,877,634	(112,205)	1,765,429
Change in Fund Balance/Net Assets	22,351	109,273	131,624
Fund Balance/Net Assets			
Beginning of year	971,878	705,095	1,676,973
End of year	<u>\$ 994,229</u>	<u>\$ 814,368</u>	<u>\$ 1,808,597</u>

Romeo, Washington, Bruce Parks and Recreation Commission

**Notes to Financial Statements
March 31, 2006**

Note I - Summary of Significant Accounting Policies

The accounting policies of the Romeo, Washington, Bruce Parks and Recreation Commission (the "Commission") conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies used by the Commission.

Reporting Entity

The Commission was organized by Washington and Bruce Townships by a joint resolution and the articles of incorporation adopted in 1971 and subsequently amended March 26, 1986. The Commission was organized to promote, plan, coordinate, and operate a system of indoor and outdoor public recreation programs and facilities for all residents of those areas encompassed by the boundaries of the townships of Bruce and Washington and the Romeo School District. The Commission is governed by a two-member board with one representative from each township and one alternate member from each township. The Commission is not considered to be a component unit of the townships of Bruce and Washington or the Romeo School District.

The accompanying basic financial statements have been prepared in accordance with criteria established by the Government Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. Based on these criteria, there are no component units of the Commission that are to be included in the reporting entity.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Commission's basic financial statements include both the Commission's full accrual financial statements and modified accrual financial statements.

Full Accrual Financial Statements

The full accrual financial statements (i.e., the statement of net assets and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants, charges for services, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statement of net assets includes and recognizes all long-term assets and liabilities.

Romeo, Washington, Bruce

Parks and Recreation Commission

Notes to Financial Statements
March 31, 2006

Note 1 - Summary of Significant Accounting Policies (Continued)

Modified Accrual Financial Statements

The modified accrual financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

Interest earned on cash deposits is recorded on the accrual basis.

Private sector standards of accounting issued prior to December 1, 1989 are generally followed in the government-wide statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board. The Commission has elected not to follow private sector standards issued after November 30, 1989 for its full accrual presentation.

Assets, Liabilities, and Net Assets or Equity

Cash and Cash Equivalents - Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

Capital Assets - Capital assets, which include building and building improvements, land improvements, machinery, equipment and vehicles, and office equipment, are reported in the statement of net assets. Capital assets are defined by the Commission as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Romeo, Washington, Bruce Parks and Recreation Commission

Notes to Financial Statements March 31, 2006

Note 1 - Summary of Significant Accounting Policies (Continued)

Capital assets are depreciated using the straight-line method over the following useful lives:

Building and building improvements	5 to 25 years
Land improvements	3 to 30 years
Machinery, equipment, and vehicles	5 to 30 years
Office equipment	2 to 15 years

Compensated Absences - It is the Commission's policy to permit full-time employees to accumulate earned but unused sick and vacation pay benefits. All compensated absence pay is accrued when incurred in the full accrual financial statement. A liability for these amounts is reported in the modified accrual financial statements only for employee terminations as of year end.

Deferred Revenue - Modified accrual basis financial statements and the full accrual financial statements report deferred revenue in connection with revenue that has not been earned since it relates to advance collection of program fees for programs which will be provided subsequent to the end of the current fiscal year.

Property Taxes - Property taxes are levied on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Commission receives property taxes levied by the member townships of Washington and Bruce. The 2005 taxable value of all the property subject to the Commission's millage is \$1,060 million and \$480 million for Washington Township and Bruce Township, respectively, on which taxes levied consisted of total mills of .7500 for each township, all of which is for operating purposes. This resulted in approximately \$1,160,000 for operations. This amount is recognized as tax revenue.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Romeo, Washington, Bruce

Parks and Recreation Commission

Notes to Financial Statements March 31, 2006

Note 2 - Reconciliation of Government-wide and Fund Financial Statements

Total fund balances and the net change in fund balances of the Commission's modified accrual reporting differs from net assets and changes in net assets of the full accrual reporting in the statement of net assets and statement of activities. This difference results primarily from the long-term economic focus of full accrual reporting versus the economic focus of modified accrual reporting. The following are reconciliations of fund balance (modified accrual basis) to net assets (full accrual basis) and the net change in fund balance to the net change in net assets:

Total Fund Balance - Modified Accrual Basis	\$ 994,229
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Amounts reported in the statement of net assets are different because:

Capital assets are not financial resources and are not reported in the funds	849,739
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Certain receivables were earned during the current fiscal year but are not available to pay for current year expenditures	6,448
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Long-term liabilities are not due and payable in the current period and are not reported in the fund	<u>(41,819)</u>
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Total Net Assets - Full Accrual Basis	<u>\$ 1,808,597</u>
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Net Change in Fund Balances - Modified Accrual Basis	\$ 22,351
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Amounts reported in the statement of activities are different because:

Governmental funds reported capital outlay as expenditures; in the statement of activities, these costs are allocated over their estimated useful lives as depreciation	189,715
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Depreciation is recorded as an expense in the statement of activities but not in the governmental funds	(74,247)
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Revenue reported in the statement of activities that does not provide current financial resources is not reported as revenue in the governmental funds	(2,932)
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The change in accumulated employee sick and vacation pay is recorded when earned in the statement of activities	<u>(3,263)</u>
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Change in Net Assets of Governmental Activities - Full Accrual Basis	<u>\$ 131,624</u>
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Romeo, Washington, Bruce

Parks and Recreation Commission

Notes to Financial Statements March 31, 2006

Note 3 - Deposits

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Commission has designated one bank for the deposit of its funds. The investment policy adopted by the Commission in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs, but not the remainder of State statutory authority as listed above. The Commission's deposits and investment policies are in accordance with statutory authority.

The Commission's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits - Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a deposit policy for custodial credit risk. At year end, the Commission had \$30,647 in bank deposits (certificates of deposit, checking and savings accounts) that were fully insured under FDIC.

Credit Risk - State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Commission has no investment policy that would further limit its investment choices. As of year end, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

<u>Investment</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Sweep account	\$ 858,795	N/A	Unrated

Romeo, Washington, Bruce Parks and Recreation Commission

Notes to Financial Statements March 31, 2006

Note 4 - Capital Assets

Capital asset activity of the Commission's governmental activities was as follows:

	Balance April 1, 2005	Additions	Deletions	Balance March 31, 2006
Capital assets being depreciated:				
Building and building improvements	\$ 150,575	\$ 8,787	\$ -	\$ 159,362
Land improvements	611,782	150,578	-	762,360
Machinery, equipment, and vehicles	74,642	-	-	74,642
Office equipment	58,308	30,350	-	88,658
Subtotal	895,307	189,715	-	1,085,022
Accumulated depreciation:				
Building and building improvements	26,458	10,054	-	36,512
Land improvements	58,322	39,617	-	97,939
Machinery, equipment, and vehicles	51,080	10,227	-	61,307
Office equipment	25,176	14,349	-	39,525
Subtotal	161,036	74,247	-	235,283
Net capital assets being depreciated	<u>\$ 734,271</u>	<u>\$ 115,468</u>	<u>\$ -</u>	<u>\$ 849,739</u>

Note 5 - Budget Information

The annual budget is prepared by the Commission and adopted by Bruce and Washington Townships; subsequent amendments are approved by the boards of the above entities. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at March 31, 2006 has not been determined. During the current year, the budget was amended in a legally permissible manner. The budget has been prepared in accordance with accounting principles generally accepted in the United States of America.

The budget is adopted on an activity level for both non-program and program-based expenditures; expenditures at this level in excess of amounts budgeted are a violation of Michigan law. A comparison of actual results of operations to the budget as adopted is included in the required supplemental information. This comparison includes expenditure budget overruns. The additional detail in this statement is shown in greater detail than the budget that was adopted and is used to provide additional analysis for management use only.

Romeo, Washington, Bruce Parks and Recreation Commission

Notes to Financial Statements March 31, 2006

Note 5 - Budget Information (Continued)

Excess of Expenditures Over Appropriations - During the year, the Commission incurred expenditures that were in excess of the amounts budgeted as follows:

	Amended Budget	Actual
General Fund:		
Administrative salaries - Office manager	68,234	73,961
Community improvement and development:		
Maintenance	180,500	206,062
Community Center maintenance	75,000	82,323
Program expenditures:		
Adult	26,800	33,392
Older adult	80,000	110,996
Aerobics	35,800	43,481
Special events	119,100	133,550
Dance	86,000	101,206
Program operating	78,400	100,320

The unfavorable variances were caused by unanticipated expenditures that became necessary during the year.

Note 6 - Defined Contribution Pension Plan

The Commission provides pension benefits to all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. As established by board resolution, the Commission contributes 15 percent of base salaries. In accordance with these requirements, the Commission contributed \$41,510 during the current year.

Romeo, Washington, Bruce

Parks and Recreation Commission

Notes to Financial Statements
March 31, 2006

Note 7 - Risk Management

The Commission is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Commission has purchased commercial insurance for medical claims and workers' compensation and participates in the Michigan Municipal League risk pool for claims relating to property loss, torts, and errors and omissions. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League plan operates as an insurance purchasing pool for local units of government in Michigan. The plan purchases commercial insurance on behalf of its members at a lower cost than would be available on an individual basis.

Required Supplemental Information

Romeo, Washington, Bruce

Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - General Fund Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Revenue				
Property taxes:				
Washington Township	\$ 719,191	\$ 719,191	\$ 749,100	\$ 29,909
Bruce Township	328,198	328,198	391,563	63,365
Total property taxes	1,047,389	1,047,389	1,140,663	93,274
Program fees:				
Adult:				
Golf	11,000	11,000	13,404	2,404
Tennis	4,500	4,500	6,365	1,865
Disabled softball	500	500	1,010	510
Drop-in sports	3,000	3,000	6,247	3,247
Softball leagues	8,000	8,000	12,092	4,092
Walking fitness	1,100	1,100	743	(357)
Women's volleyball	7,000	7,000	5,702	(1,298)
Yoga	6,500	6,500	9,471	2,971
Flag football	800	800	-	(800)
Psychic night	300	300	-	(300)
Total adult	42,700	42,700	55,034	12,334
Youth:				
Basketball league	25,000	25,000	30,550	5,550
Bonzanza	12,000	12,000	20,074	8,074
TOT programs	4,000	4,000	7,664	3,664
TOT sports	6,500	6,500	9,714	3,214
Weenanza	-	-	540	540
Gymnastics	30,000	30,000	5,354	(24,646)
Indoor soccer	1,500	1,500	1,357	(143)
Floor hockey	2,000	2,000	241	(1,759)
T-ball	2,200	2,200	2,444	244
Tae Kwon Do	16,000	16,000	15,154	(846)
Flag football	7,500	7,500	5,629	(1,871)
Miscellaneous	6,000	6,000	6,870	870
Fencing	4,000	4,000	3,460	(540)
Bowling	3,000	3,000	3,311	311
Archery	3,500	3,500	3,203	(297)
Bulldog basketball camp	17,000	17,000	14,404	(2,596)
Cheerleading	4,000	4,000	685	(3,315)
Volleyball	600	600	1,258	658
Youth disabled	800	800	1,010	210
Total youth	145,600	145,600	132,922	(12,678)
Older adult travel	98,000	98,000	84,900	(13,100)

Romeo, Washington, Bruce Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - General Fund (Continued) Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Revenue (Continued)				
Program fees (Continued):				
Older adult:				
Sports/Fitness	\$ 800	\$ 800	\$ 514	\$ (286)
Miscellaneous programs	1,050	1,050	1,427	377
Spotlight	6,000	6,000	5,926	(74)
Special events	12,500	12,500	10,553	(1,947)
Art classes	12,000	12,000	13,408	1,408
Quilting	5,000	5,000	1,894	(3,106)
Volunteer recognition	3,000	3,000	2,417	(583)
Nonchore/Donations	8,000	8,000	14,365	6,365
Dining out	1,800	1,800	2,540	740
Peach festival	6,000	6,000	5,623	(377)
Total older adult	56,150	56,150	58,667	2,517
Aerobics:				
Classes	35,000	35,000	39,361	4,361
Playroom	2,200	2,200	2,686	486
Total aerobics	37,200	37,200	42,047	4,847
Aquatics:				
Aquafits	1,800	1,800	2,322	522
Community swim	1,800	1,800	2,778	978
Fitness swim	1,800	1,800	2,225	425
Rentals	100	100	110	10
Senior swim	1,000	1,000	1,153	153
Swim lessons	52,500	52,500	60,650	8,150
Competitive swim	56,200	56,200	47,653	(8,547)
Miscellaneous	-	-	20	20
Total aquatics	115,200	115,200	116,911	1,711

Romeo, Washington, Bruce Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - General Fund (Continued) Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Revenue (Continued)				
Program fees (Continued):				
Special events:				
Children's carnival	\$ 5,000	\$ 5,000	\$ 4,061	\$ (939)
Friday fun	800	800	6	(794)
Summer concerts	5,500	5,500	43	(5,457)
Tickets	24,000	24,000	26,273	2,273
Trips	24,000	24,000	24,336	336
Miscellaneous	9,000	9,000	14,607	5,607
Birthday parties	4,000	4,000	1,100	(2,900)
Jumpin' Jupiter	3,000	3,000	2,660	(340)
Special parties	1,400	1,400	2,254	854
Seasonal events	3,800	3,800	6,974	3,174
Peach festival	4,800	4,800	4,517	(283)
Community Center rentals	20,000	20,000	17,073	(2,927)
Washington Senior Center rentals	6,500	6,500	11,173	4,673
Total special events	111,800	111,800	115,077	3,277
Dance:				
Lessons	52,000	52,000	52,877	877
Miscellaneous	13,000	13,000	12,315	(685)
Costumes	17,000	17,000	19,514	2,514
Recitals	13,500	13,500	11,097	(2,403)
Total dance	95,500	95,500	95,803	303
Total program fees	702,150	702,150	701,361	(789)
Miscellaneous revenue	-	-	17,712	17,712
Interest	4,000	4,000	14,782	10,782
Federal sources:				
Chore	17,560	17,560	8,878	(8,682)
Older adults developer	-	-	16,589	16,589
Total federal sources	17,560	17,560	25,467	7,907
Total revenue	1,771,099	1,771,099	1,899,985	128,886

Romeo, Washington, Bruce

Parks and Recreation Commission

Required Supplemental Information

Budgetary Comparison Schedule - General Fund (Continued)

Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Expenditures				
Administrative salaries:				
Director	\$ 39,622	\$ 39,622	\$ 39,622	\$ -
Assistant director	33,090	33,090	33,154	(64)
Accountant	39,898	39,898	39,908	(10)
Older adult coordinator	36,968	36,968	36,968	-
Recreation coordinator	36,635	36,635	36,634	1
Office manager	68,234	68,234	73,961	(5,727)
Overtime	5,000	5,000	3,753	1,247
Total administrative salaries	259,447	259,447	264,000	(4,553)
Administrative benefits:				
Employers' FICA	24,000	24,000	26,029	(2,029)
Health insurance	59,000	59,000	61,269	(2,269)
Life insurance	2,000	2,000	906	1,094
Retirement	38,167	38,167	41,510	(3,343)
Longevity	2,800	2,800	-	2,800
MESC	1,600	1,600	2,038	(438)
Workers' compensation	5,000	5,000	3,896	1,104
Benefit compensation	10,000	10,000	1,283	8,717
Disability insurance	3,000	3,000	3,246	(246)
Total administrative benefits	145,567	145,567	140,177	5,390
General and administrative:				
Office supplies	17,300	17,300	17,268	32
Postage	700	700	529	171
Office equipment service	12,000	12,000	8,546	3,454
Audit	4,200	4,200	7,080	(2,880)
Mileage	1,000	1,000	1,903	(903)
Liability insurance	11,000	11,000	10,852	148
Telephone	14,000	14,000	12,276	1,724
Conferences	3,000	3,000	2,351	649
Software support	2,000	2,000	1,667	333
Advertising	2,000	2,000	1,161	839
Accounting assistant	58,813	58,813	53,613	5,200
Miscellaneous	2,000	2,000	2,170	(170)
Total general and administrative	128,013	128,013	119,416	8,597

Romeo, Washington, Bruce

Parks and Recreation Commission

Required Supplemental Information

Budgetary Comparison Schedule - General Fund (Continued)

Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Expenditures (Continued)				
Community improvement and development:				
Maintenance	\$ 180,500	\$ 180,500	\$ 206,062	\$ (25,562)
Community Center maintenance	75,000	75,000	82,322	(7,322)
Capital outlay	229,905	229,905	215,728	14,177
Washington Senior Center	26,000	26,000	24,071	1,929
Total community improvement and development	511,405	511,405	528,183	(16,778)
Program expenditures:				
Adult:				
Golf	8,000	8,000	10,326	(2,326)
Tennis	3,300	3,300	4,018	(718)
Disabled softball	300	300	-	300
Drop-in sports	1,500	1,500	1,880	(380)
Softball leagues	5,000	5,000	6,017	(1,017)
Walking fitness	1,500	1,500	1,092	408
Women's volleyball	3,200	3,200	4,655	(1,455)
Miscellaneous	800	800	455	345
Yoga	2,500	2,500	4,913	(2,413)
Flag football	500	500		500
Psychic night	200	200	36	164
Total adult	26,800	26,800	33,392	(6,592)
Youth:				
Basketball league	14,000	14,000	19,438	(5,438)
Bonanza	17,000	17,000	18,733	(1,733)
TOT programs	4,500	4,500	10,593	(6,093)
TOT sports	3,000	3,000	4,851	(1,851)
Gymnastics	26,000	26,000	6,000	20,000
Indoor soccer	1,000	1,000	2,057	(1,057)
Floor hockey	1,500	1,500	50	1,450
T-ball	900	900	782	118
Tae Kwon Do	12,000	12,000	10,697	1,303
Flag football	2,600	2,600	3,098	(498)
Miscellaneous	5,000	5,000	7,546	(2,546)
Fencing	2,500	2,500	1,105	1,395
Bowling	2,000	2,000	3,213	(1,213)
Archery	2,000	2,000	1,906	94
Cheerleading	2,500	2,500	2,116	384
Bulldog basketball camp	12,500	12,500	9,968	2,532
Volleyball	400	400	-	400
Youth disabled	500	500	-	500
Total youth	109,900	109,900	102,153	7,747

Romeo, Washington, Bruce Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - General Fund (Continued) Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Expenditures (Continued)				
Program expenditures (Continued):				
Older adult travel	\$ 79,000	\$ 79,000	\$ 82,271	\$ (3,271)
Older adult:				
Dances	1,500	1,500	2,022	(522)
Sports/Fitness	4,000	4,000	5,855	(1,855)
Miscellaneous programs	600	600	1,191	(591)
Spotlight	3,000	3,000	2,190	810
Art classes	3,500	3,500	4,591	(1,091)
Secretary	40,000	40,000	59,186	(19,186)
Quilting	2,000	2,000	1,994	6
Volunteer recognition	6,000	6,000	5,482	518
Nonchore/Donations	5,000	5,000	7,316	(2,316)
Dining out	1,500	1,500	1,046	454
Peach festival	300	300	4,510	(4,210)
Special events	5,100	5,100	3,391	1,709
Supplies	7,500	7,500	12,222	(4,722)
Total older adult	80,000	80,000	110,996	(30,996)
Aerobics:				
Classes	30,000	30,000	35,796	(5,796)
Playroom	3,800	3,800	4,951	(1,151)
Miscellaneous	2,000	2,000	2,734	(734)
Total aerobics	35,800	35,800	43,481	(7,681)
Aquatics:				
Aquafits	1,600	1,600	3,391	(1,791)
Community swim	700	700	1,674	(974)
Competitive swim	39,800	39,800	41,030	(1,230)
Fitness swim	900	900	2,610	(1,710)
Rentals	75	75	79	(4)
Senior swim	1,600	1,600	2,766	(1,166)
Swim lessons	22,000	22,000	22,527	(527)
Coordinator	14,000	14,000	10,162	3,838
Miscellaneous	500	500	784	(284)
Total aquatics	81,175	81,175	85,023	(3,848)

Romeo, Washington, Bruce Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - General Fund (Continued) Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Expenditures (Continued)				
Program expenditures (Continued):				
Special events:				
Children's carnival	\$ 10,000	\$ 10,000	\$ 8,693	\$ 1,307
Friday fun	500	500	412	88
Jumpin' Jupiter	2,000	2,000	1,584	416
Peach festival	6,300	6,300	6,086	214
Seasonal events	11,900	11,900	17,037	(5,137)
Summer concerts	5,500	5,500	7,591	(2,091)
Tickets	24,600	24,600	23,269	1,331
Trips	23,500	23,500	26,438	(2,938)
Special parties	5,300	5,300	1,116	4,184
Birthday parties	2,500	2,500	1,663	837
Community center rentals	6,500	6,500	5,178	1,322
Washington senior center rentals	4,000	4,000	4,462	(462)
Supplies	500	500	1,914	(1,414)
Coordinator	6,000	6,000	6,969	(969)
Miscellaneous	10,000	10,000	21,138	(11,138)
Total special events	119,100	119,100	133,550	(14,450)
Dance:				
Costumes	17,500	17,500	21,299	(3,799)
Dance lessons	40,000	40,000	45,933	(5,933)
Recitals	12,500	12,500	8,560	3,940
Miscellaneous	16,000	16,000	25,414	(9,414)
Total dance	86,000	86,000	101,206	(15,206)
Program operating:				
Program clerk	31,000	31,000	21,114	9,886
Brochures	15,000	15,000	19,838	(4,838)
MESC	2,500	2,500	5,270	(2,770)
Employers' FICA	21,000	21,000	24,326	(3,326)
Credit card fees	8,400	8,400	10,294	(1,894)
Mailings	-	-	(5)	5
Miscellaneous	500	500	19,483	(18,983)
Total program operating	78,400	78,400	100,320	(21,920)
Total program expenditures	696,175	696,175	792,392	(96,217)

Romeo, Washington, Bruce Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - General Fund (Continued) Year Ended March 31, 2006

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Expenditures (Continued)				
Federal expenditures:				
Chore	\$ 34,492	\$ 34,492	\$ 20,723	\$ 13,769
Older adults developer	-	-	93	(93)
CDBG	-	-	12,650	(12,650)
Total federal expenditures	34,492	34,492	33,466	1,026
Other	4,000	4,000	-	4,000
Total expenditures	1,779,099	1,779,099	1,877,634	(98,535)
Net Change in Fund Balance	(8,000)	(8,000)	22,351	30,351
Fund Balance - Beginning of year	971,878	971,878	971,878	-
Fund Balance - End of year	<u>\$ 963,878</u>	<u>\$ 963,878</u>	<u>\$ 994,229</u>	<u>\$ 30,351</u>